

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to: 18-cv-09797¹
 18-cv-10100

DECLARATION OF JOHN C. BLESSINGTON

I, JOHN C. BLESSINGTON, declare as follows:

1. I am a partner with the firm K&L Gates LLP and am counsel for Third-Party Plaintiffs and Defendants-in-Counterclaim DW Construction, Inc. Retirement Plan, Kamco Investments, Inc. Pension Plan, Kamco LP Profit Sharing Pension Plan, Linden Associates Defined Benefit Plan, Moira Associates 401(K) LLC Plan, Riverside Associates Defined Benefit Plan, American Investment Group of New York, L.P. Pension Plan (the “Utah Plans”), and Newsong Fellowship Church 401(k) Plan (the “Newsong Plan”) (collectively, “the Plans,” and each a “Plan”) in the above-captioned action (18-md-2865) and the related civil actions (18-cv-09797 and 18-cv-10100).

¹ SKAT’s actions first filed in Utah federal court were consolidated and then transferred to this Court. The above-captioned related action, 18-cv-09797, comprises the following actions: *SKAT v. DW Construction, Inc. Retirement Plan*, 18-cv-09797 (S.D.N.Y.); *SKAT v. Kamco Investments Inc. Pension Plan*, 18-cv-09836 (S.D.N.Y.); *SKAT v. Kamco LP Profit Sharing Pension Plan*, 18-cv-09837 (S.D.N.Y.); *SKAT v. Linden Associates Defined Benefit Plan*, 18-cv-09838 (S.D.N.Y.); *SKAT v. Moira Associates LLC 401K Plan*, 18-cv-09839 (S.D.N.Y.); *SKAT v. Riverside Associates Defined Benefit Plan*, 18-cv-09840 (S.D.N.Y.); and *SKAT v. American Investment Group of New York, L.P. Pension Plan*, 18-cv-09841 (S.D.N.Y.).

2. I have personal knowledge of the matters stated herein.
3. Attached hereto as Exhibit 1 is a true and correct copy of *Convergent Wealth Advisors, LLC v. Lydian Holdings Co.*, No. 12 CIV. 1199, 2012 WL 2148221 (S.D.N.Y. June 13, 2012).
4. Attached hereto as Exhibit 2 is a true and correct copy of *Tokio Marine & Nichido Fire Ins. Co., Ltd. v. Canter*, No. 07-Civ-5599, 2009 WL 2461048 (S.D.N.Y. August 11, 2009).
5. Attached hereto as Exhibit 3 is a true and correct copy of *Katzman v. Helen of Troy Texas Corp.*, No. 12 CIV. 4220 PAE, 2012 WL 3831745 (S.D.N.Y. Aug. 28, 2012).
6. Attached hereto as Exhibit 4 is a true and correct copy of *Bd. of Trustees of S. California IBEW-NECA Defined Contribution Plan v. Bank of New York Mellon Corp.*, No. 09 CIV. 6273 RMB, 2011 WL 6130831 (S.D.N.Y. Dec. 9, 2011).
7. Attached hereto as Exhibit 5 is a true and correct copy of *Bensen v. Am. Ultramar Ltd.*, No. 92-CIV-4420, 1997 WL 317343 (S.D.N.Y. June 12, 1997).
8. Attached hereto as Exhibit 6 is a true and correct copy of *Deutsche Bank Tr. Co. v. Am. Gen. Life Ins. Co.*, 2016 WL 5719783 (S.D.N.Y. Sept. 30, 2016).
9. Attached hereto as Exhibit 7 is a true and correct copy of *Atomi, Inc. v. RCA Trademark Mgmt., S.A.S.*, No. 14-CV-7456, 2015 WL 1433229 (S.D.N.Y. March 30, 2015).
10. Attached hereto as Exhibit 8 is a true and correct copy of *PPI Enters. (U.S.), Inc. v. Del Monte Foods Co.*, Nos. 05-6885-cv, 05-7040-cv, 2006 WL 3370698 (2d Cir. Nov. 20, 2006).
11. Attached hereto as Exhibit 9 is a true and correct copy of *Gramercy Advisors, LLC v. Coe*, No. 13-CV-9069, 2014 WL 4197370 (S.D.N.Y. August 25, 2014).

I, JOHN C. BLESSINGTON, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: June 23, 2020

/s/ John C. Blessington

John C. Blessington